



Washington State Board of Accountancy

www.cpaboard.wa.gov

Contact: Michelle Paulsen at (360) 664-9191 or michellep@cpaboard.wa.gov

October 3, 2003

CPA Name
Address #1
Address #2
City, State, Zipcode
Country

License Number:

REMINDER - YOUR CPE PERIOD ENDS IN LESS THAN 3 MONTHS

CPE Reminder

To renew your license you must complete **120 CPE credit hours by December 31, 2003**. The 120 CPE credit hours must have been completed **during the period January 1, 2001 to December 31, 2003**.

The 120 hours must include **4 CPE credit hours of ethics*** applicable to the practice of public accounting in Washington State and is **limited to 24 CPE credit hours in non-technical subjects**. As a reminder, CPE credit hours taken during 2004 *cannot* be carried back.

***Ethics course:** If you have not yet completed the required ethics CPE credit hours, a list of approved courses is posted on the "CPE" section of the Board's website. The Board made an exception for individuals who took the required 4 CPE credit hours in ethics applicable to the practice of public accounting in Washington State during 1998, 1999 or 2000. These individuals may count the ethics course (but not the CPE credit hours) as meeting the ethics requirement for the 2001-2003 CPE reporting period. In other words, you must still complete 120 CPE credit hours during the 2001-2003 CPE reporting period.

If you **converted** your certificate to a license during the period January 1, 2001 to December 31, 2003, your CPE requirements are different. Please refer to the letter you received with your license or Board rule WAC 4-25-830(2) for details. If you were **initially licensed** after January 1, 2001, you must complete 120 hours of CPE including 4 CPE credit hours in ethics applicable to the practice of public accounting in Washington State and limited to 24 hours of non-technical CPE between your initial license date and December 31, 2003.

The **reverse side** of this flyer contains an **optional worksheet** for your use in evaluating whether you have met the CPE requirements.

We strongly recommend you **complete this worksheet prior to December 31, 2003** and identify whether you need additional CPE before year-end. **If you fail to meet the Board's CPE requirements, you will not qualify to renew your license.**

The Board's rules are posted on our website at: www.cpaboard.wa.gov

Form #2

Washington State Board of Accountancy
Optional CPE Worksheet

Do not send this form to the Board

Name: _____

Use this worksheet to list the CPE credits you completed during the period January 1, 2001 to December 31, 2003. Keep this worksheet with your supporting documentation until December 31, 2006. **Do not send this worksheet to the Board.** The Board increased the number of CPAs randomly selected for CPE audit. If you are selected for CPE audit you will need to provide this worksheet and all original supporting documentation to demonstrate compliance with the Board's CPE rules. **CPE credits taken during 2004 *cannot* be carried back.**

Date	Sponsoring Organization	Title of Program/Course	CPE Credit Hours			
			Tech	Non-Tech	Ethics	Total
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
TOTAL			_____	(1)	(2)	(3)

(1) Licensees are limited to 24 CPE credit hours in non-technical subjects

(2) Must equal at least 4 CPE credit hours

(3) Must total 120 or more and can only include CPE credit hours obtained during January 1, 2001 to December 31, 2003

Washington State Board of Accountancy

Individual CPA License Renewal Reminder

Renewal Form - Your current individual license expires effective July 1, 2004. A form to renew your license for the period July 1, 2004 to June 30, 2007 will be mailed in January 2004 to your address of record. (See Change of Address below.) The renewal form is due **April 30, 2004**. If you have not received your renewal form by February 2004, please notify the Board.

Options - Under current law, your options are to (1) renew your license, (2) retire your license, or (3) allow your license to lapse.

- (1) Renew your license** - Renewal of your license allows you to continue to use the title CPA. If you elect to renew your license, you must:
 - Meet the **CPE requirements**
 - Complete and **submit the renewal form and fee** to the Board.
 - **Renewal Deadline** - The renewal form is **due by April 30, 2004**.
 - **Late Fee** - If your renewal form is postmarked after April 30, 2004 but before July 1, 2004, you must include a \$100 late fee. **Renewal forms postmarked after April 30, 2004 cannot be processed unless they include the late fee of \$100.** Board staff does not have the authority to waive late fees.
- (2) Retire your license** - If you **do not** wish to retain your license or use the CPA title after July 1, 2004, or if you **do not** complete the required CPE by December 31, 2003, you may retire your license provided you submit the renewal form to the Board by June 30, 2004. To retire your license you will need to complete the appropriate section on the renewal form designating that you wish to retire your license and return the form to the Board by June 30, 2004. Forms to retire a license cannot be accepted after June 30, 2004. If you retire your license, you will be prohibited from using the CPA title after June 30, 2004.
- (3) Allow your license to lapse** - If you do not renew or retire your license by June 30, 2004, your license will lapse and you will be prohibited from using the CPA title after June 30, 2004. You may reinstate your license at a later date; however, you will need to meet the then current reinstatement requirements.

Change of Address - You are required to notify the Board in writing within 30 days of a change of address. Change of address forms can be found in the "Forms" section of the Board's website: www.cpaboard.wa.gov

Contacting the Board's Office - The Board's heaviest volume of work, e-mails and phone calls occurs during April through June. If you have a question, contact us prior to April to ensure a prompt response to your inquiry.

Questions - Contact Michelle Paulsen at (360) 664-9191 or michellep@cpaboard.wa.gov

Common Errors to Avoid

- ✓ **No Signature** (the renewal will be denied because the renewal is not valid unless it is signed)
- ✓ **No Fee** (the renewal will be denied because the renewal is not valid unless the fee is included)
- ✓ **Fail to File the Renewal by the April 30, 2004 Deadline** (if you miss the deadline you must pay a \$100 late fee)
- ✓ **Fail to File the Renewal by the April 30, 2004 Deadline and Failed to include the \$100 Late Fee** (if you fail to include the \$100 late fee the renewal will be denied)
- ✓ **Failed to File the Renewal by June 30, 2004** (if you do not file your renewal by June 30, 2004, your license will lapse and you must immediately discontinue using the CPA title)



Washington State Board of Accountancy

www.cpaboard.wa.gov

Contact: Michelle Paulsen at (360) 664-9191 or michellep@cpaboard.wa.gov

October 3, 2003

CPA Name
Address #1
Address #2
City, State, Zipcode
Country

Certificate Number:

REMINDER - YOUR CPE PERIOD ENDS IN LESS THAN 3 MONTHS

CPE Reminder

Due to changes in Washington State law, to renew your certificate you must complete **4 CPE credit hours in ethics applicable to the practice of public accounting in Washington State by December 31, 2003**. The 4 CPE credit hours must have been completed **during the period January 1, 2001 to December 31, 2003**. For this renewal cycle only, the Board made an exception for individuals who took the required 4 CPE credit hours in ethics applicable to the practice of public accounting in Washington State during 1998, 1999, or 2000. These individuals may apply the course to the January 1, 2001 to December 31, 2003 CPE reporting period. If you have not yet completed the required ethics CPE credit hours, a list of courses approved as meeting the Board's ethics requirement can be found in the "CPE" section of the Board's website.

Renewal Form - Your current certificate expires effective July 1, 2004. A form to renew your certificate for the period July 1, 2004 to June 30, 2007 will be mailed in January 2004 to your address of record. (See Change of Address below.) The renewal form is due **April 30, 2004**. If you have not received your renewal application by February 2004, please notify the Board.

Options - Under current law, your options are to (1) renew your certificate, (2) retire your certificate, (3) allow your certificate to lapse, or (4) convert your certificate to a license.

- (1) **Renew your certificate** - Renewal of your certificate allows you to use the title CPA-Inactive effective July 1, 2004. If you elect to renew your certificate, you must:
 - Meet the **CPE requirements**
 - Complete and **submit the renewal form and fee** to the Board
 - **Renewal Deadline** - The renewal form is **due by April 30, 2004**
 - **Late Fee** - If your renewal form is postmarked after April 30, 2004 but before July 1, 2004, you must include a \$100 late fee. **Renewal forms postmarked after April 30, 2004 cannot be processed unless they include the late fee of \$100.** Board staff does not have the authority to waive late fees.
- (2) **Retire your certificate** - If you **do not** wish to retain your certificate or use the CPA-Inactive title after July 1, 2004, or if you **do not** complete the required CPE by December 31, 2003, you may retire your certificate provided you submit the renewal form to the Board by June 30, 2004. To retire your certificate you will need to complete the appropriate section on the renewal form designating that you wish to retire your certificate and return the form to the Board by June 30, 2004. Forms to retire a certificate cannot be accepted after June 30, 2004. If you retire your certificate, you will be prohibited from using the CPA or CPA-Inactive title after June 30, 2004.

Please See Reverse Side For More Important Information

Form #1

- (3) **Allow your certificate to lapse** - If you do not renew or retire your certificate by June 30, 2004, your certificate will lapse and you will be prohibited from using the CPA or CPA-Inactive title after June 30, 2004. You may reinstate your certificate at a later date. You will need to meet the then current reinstatement requirements.
- (4) **Convert your Certificate to a License** - Individuals who qualify may convert their certificate to a license at any time. However, one benefit to converting your license prior to June 30, 2004 is that you may use experience obtained at any point in time (i.e., you are not limited to the 8-year 'look back' period for qualifying experience). If you apply to convert to a license after June 30, 2004, and you have not previously met the experience requirement, you will be limited to using experience obtained in the 8-year period preceding the date of your application.
- A. **Fee** - There is **no fee** to convert a certificate to a license. However, the license application process is separate from the renewal process. Your status on December 31, 2003 will determine which renewal application (license renewal or certificate renewal) will be mailed to your address of record in January, 2004 – see item B below.
- B. **Timing** – Certificateholders who **submit a license application before December 31, 2003** will be issued a new license which expires June 30, 2004. In January 2004 a license renewal application will be mailed to the individual's address of record. Certificateholders who do not submit a license application by December 31, 2003 will be mailed a certificate renewal application in January 2004. These individuals may **submit a license application after December 31, 2003**, however, they must also submit a certificate renewal application prior to, or concurrent with, the license application.
- C. **Status** – If you convert your certificate to a license, you may use the title "CPA." However, once you convert to a license you may not return to the certificateholder status. Your only options in the future would be to renew your license, retire your license, or allow your license to lapse.
- D. **How to apply for a license**– There are two forms to convert a certificate to a license. Both forms, along with instructions, are available on the Board's website: www.cpaboard.wa.gov. Individuals who previously held a Washington State CPA license must use the form titled "Application to Return to Previously Held Status as a Licensee." Individuals who have **not** held a Washington State CPA license in the past must use the form titled "Certificateholder License Application."

Change of Address - You are required to notify the Board in writing within 30 days of a change of address. Change of address forms can be found in the "Forms" section of the Board's website: www.cpaboard.wa.gov

Contacting the Board's Office - The Board's heaviest volume of work, e-mails and phone calls occurs during April through June. If you have a question, contact us prior to April to ensure a prompt response to your inquiry.

Common Errors to Avoid

- ✓ **No Signature** (the renewal will be denied because the renewal is not valid unless it is signed)
- ✓ **No Fee** (the renewal will be denied because the renewal is not valid unless the fee is included)
- ✓ **Fail to File the Renewal by the April 30, 2004 Deadline** (if you miss the deadline you must pay a \$100 late fee)
- ✓ **Fail to File the Renewal by the April 30, 2004 Deadline and Failed to include the \$100 Late Fee** (if you fail to include the \$100 late fee the renewal will be denied)
- ✓ **Failed to File the Renewal by June 30, 2004** (if you do not file your renewal by June 30, 2004, your certificate will lapse and you must immediately discontinue using the CPA-Inactive title)
- ✓ **Submitting a form to convert a certificate to a license after December 31, 2003 without also submitting the Certificate Renewal Application** (Certificateholders who have not converted their certificate to a license by December 31, 2003 must submit the Certificate Renewal Application along with the renewal fee before a license application can be processed)

License Renewal Application

Mail to:
Washington State Board of
Accountancy
PO Box 43123, Olympia, WA 98504-3123

Board of Accountancy Washington State



(360) 664-9191
www.cpaboard.wa.gov

Personal Information:

License #:

Due Date: APRIL 30, 2004

Daytime Phone:

Address/Phone Correction:

To change your name and/or order a replacement 9"X12" wall document, complete the Name Change/Wall Document Replacement Affidavit form found on our website. **If you have changed your address, you must notify the Board in writing within 30 days (WAC 4-25-550).**

To RENEW Your Washington State CPA License Complete This Section:

To apply to renew your CPA license you must submit this form and the fee. Per Washington State statute, applications are not complete, and therefore cannot be processed until all information and fees are received. To qualify to renew your CPA license you must meet the CPE requirements of WAC 4-25-830 and WAC 4-25-831 and the supporting documentation requirements of WAC 4-25-833. **Do not submit any CPE documentation with this form.** The Board performs random audits to determine compliance with the CPE requirements. Should you be selected for audit you will be required to provide supporting documentation at that time. Prior to processing your application the Board may require additional information. Upon approval of this application, your license will be mailed to the last address you provided to the Board. *If you choose to renew, your license will be valid until June 30, 2007.*

Licensed CPA's may use the CPA title for professional and occupational purposes or for practicing public accounting in Washington State. If you perform attest services (**compilations, reviews, audit, or other attestation services**) as an individual or a firm, you must comply with the firm license requirements of WAC 4-25-750. The Board's rules are posted on: www.cpaboard.wa.gov

Making false or misleading responses during the application process constitutes basis for the Board to deny, suspend, or revoke a CPA license and to impose a fine plus the Board's investigative and legal costs.

If you are unable to sign the following certification, contact the Board at (360) 664-9191.

Certification: *I certify under the penalty of perjury that the information on this form is true and correct; and that I fully complied with the CPE requirements of WAC 4-25-830, WAC 4-25-831 and WAC 4-25-833. I also certify under the penalty of perjury that in the past three years I have NOT been:*

- *Barred from practice before any government agency (foreign or domestic);*
- *Subjected to a disciplinary action by another state Board of accountancy or other licensing body (foreign or domestic);*
- *Declared by court of competent jurisdiction, (foreign or domestic), to have committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on my fitness to represent myself as a CPA; or*
- *Convicted of a felony.*

Signature: _____

Date: _____

Renewal Fee: \$230*

Location: _____

Late Fee* (\$100): _____

(City, State or Province, Country)

Total Enclosed**: _____

*Late Fee: Applications postmarked after April 30, 2004 MUST include a \$100 late fee to be processed.

**Make checks payable to: Washington State Board of Accountancy, PO Box 43123, Olympia, WA 98504-3123

THIS IS A TWO SIDED FORM

Form R-1

List all states or foreign jurisdictions where you hold or have applied for a CPA certificate, permit or license in the last 3 years (attach additional pages if necessary):

State/Foreign Jurisdiction: _____

Number: _____

State/Foreign Jurisdiction: _____

Number: _____

State/Foreign Jurisdiction: _____

Number: _____

To RETIRE Your Washington State CPA License Complete This Section:

I am applying to retire my license. I understand that if I wish to renew my license at a later date, I must meet the then current license renewal requirements. I **certify under the penalty of perjury** that I will comply with the requirements of the Public Accountancy Act and WAC 4-25-793. I understand that while my CPA license is Retired, I may not use the title CPA, CPA-Inactive or CPA-Retired in any way, nor may I exercise the privileges related to those titles. I understand that I may not allow anyone to refer to me as a Certified Public Accountant (CPA), CPA-Inactive or CPA-Retired nor may I assume or use, in writing or orally, directly or indirectly or through third parties, any words, letters, abbreviations, signs, cards, or devices tending to indicate I am a CPA, CPA-Inactive or CPA-Retired.

Signature: _____

Date: _____

Fee: **-0-** (There is no fee to retire your license)

Location: _____

(City, State or Province, Country)

This renewal application is due by April 30, 2004. Applications postmarked after April 30, 2004 must include the \$100 late fee. If your complete application is not postmarked by June 30, 2004, your CPA license will lapse effective July 1, 2004 and you must **IMMEDIATELY** cease using the title.

The Board of Accountancy has implemented an electronic newsletter alert process - WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

Thank you for promptly submitting your renewal application!

Please be advised the Washington State Board of Accountancy is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

Form R-1

Certificate Renewal Application

Board of Accountancy Washington State



Mail to:
Washington State Board of Accountancy
PO Box 43123, Olympia, WA 98504-3123

(360) 664-9191
www.cpaboard.wa.gov

Personal Information:

Certificate #:

Due Date: APRIL 30, 2004

Daytime Phone:

Address/Phone Correction:

To change your name and/or order a replacement 9"X12" wall document, complete the Name Change/Wall Document Replacement Affidavit form found on our website. If you have changed your address, you must notify the Board in writing within 30 days (WAC 4-25-550).

To RENEW Your Washington State CPA Certificate Complete This Section:

To apply to renew your CPA certificate you must submit this application and the fee. To qualify to renew your CPA certificate you must have completed 4 CPE hours in ethics applicable to the practice of public accounting in Washington state by December 31, 2003 and you must meet the CPE supporting documentation requirements of WAC 4-25-833. Per Washington State statute, applications are not complete, and therefore cannot be processed until all information and fees are received. **Do not submit any CPE documentation with this form.** The Board performs random audits to determine compliance with the CPE requirements. Should you be selected for audit you will be required to provide supporting documentation at that time. Prior to processing your application the Board may require additional information. Upon approval of this application, your certificate validation card will be mailed to the last address you provided to the Board.

If you choose to renew, your certificate will be valid until June 30, 2007.

Effective July 1, 2004, you are required to use the title **CPA-Inactive**. This title may be used for occupational purposes. It may not be used for the practice of public accounting. The Board's rules are posted on: www.cpaboard.wa.gov

Making false or misleading responses during the application process constitutes basis for the Board to deny, suspend, or revoke a CPA certificate and to impose a fine plus the Board's investigative and legal costs.

If you are unable to sign the following certification, contact the Board at (360) 664-9191.

Certification: I certify under the penalty of perjury that the information on this form is true and correct; and that I fully complied with the CPE requirements of WAC 4-25-830, WAC 4-25-831, and WAC 4-25-833. I also certify under the penalty of perjury that in the past three years I have **NOT** been:

- Barred from practice before any government agency (foreign or domestic);
- Subjected to a disciplinary action by another state Board of accountancy or other licensing body (foreign or domestic);
- Declared by court of competent jurisdiction, (foreign or domestic), to have committed an act of negligence, fraud, or dishonesty or other act reflecting adversely on my fitness to represent myself as a CPA or CPA-Inactive; or
- Convicted of a felony.

You must begin using the title CPA-INACTIVE effective July 1, 2004

Signature:

Date:

Renewal Fee: **\$230***

Location:

Late Fee* (\$100):

(City, State or Province, Country)

Total Enclosed**:

*Late Fee: Applications postmarked after April 30, 2004 MUST include a \$100 late fee to be processed.

**Make checks payable to: Washington State Board of Accountancy, PO Box 43123, Olympia, WA 98504-3123

THIS IS A TWO SIDED FORM

Form R-2

List all states or foreign jurisdictions where you hold or have applied for a CPA certificate, permit or license in the last 3 years (attach additional pages if necessary).

State/Foreign Jurisdiction: WA

Number: 0000000000000000

State/Foreign Jurisdiction: WA

Number: 0000000000000000

State/Foreign Jurisdiction: WA

Number: 0000000000000000

To RETIRE Your Washington State CPA Certificate Complete This Section:

I am applying to retire my certificate. I understand that if I wish to renew my certificate at a later date, I must meet the then current certificate renewal requirements. I certify under the penalty of perjury that I will comply with the requirements of the Public Accountancy Act and WAC 4-25-793. I understand that while my CPA certificate is Retired, I may not use the title CPA, CPA-Inactive or CPA-Retired in any way, nor may I exercise the privileges related to those titles. I understand that I may not allow anyone to refer to me as a Certified Public Accountant (CPA), CPA-Inactive or CPA-Retired nor may I assume or use, in writing or orally, directly or indirectly or through third parties, any words, letters, abbreviations, signs, cards, or devices tending to indicate I am a CPA, CPA-Inactive or CPA-Retired.

Signature: [Signature]

Date: 07/01/04

Fee: **-0-** (There is no fee to retire your certificate)

Location: Seattle, WA

(City, State or Province, Country)

This renewal application is due by April 30, 2004. Applications postmarked after April 30, 2004 must include the \$100 late fee. If your complete application is not postmarked by June 30, 2004, your CPA certificate will lapse effective July 1, 2004 and you must IMMEDIATELY cease using the title.

The Board of Accountancy has implemented an electronic newsletter alert process - WBOA-News. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

Thank you for promptly submitting your renewal application!

Please be advised the Washington State Board of Accountancy is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the Board, including personal information, may ultimately be subject to disclosure as a public record.

Form R-2

Board of Accountancy
Washington State



FINAL RENEWAL NOTICE

We are concerned. Your **CPA license renewal application was due April 30, 2004**. The renewal has not been received. CPA licenses not renewed by June 30, 2004 will expire and become invalid.

You are now subject to the \$100 late fee [WAC 4-25-790]

If you have submitted your renewal form recently, please disregard this notice. If the renewal form has been misplaced or you have not received a renewal form, please contact Michelle Paulsen at (360) 664-9191 or michellep@cpaboard.wa.gov.

THANK YOU!!

Board of Accountancy
Washington State



FINAL RENEWAL NOTICE

We are concerned. Your **CPA certificate renewal application** was due **April 30, 2004**. The renewal has not been received. CPA certificates not renewed by June 30, 2004 will expire and become invalid.

You are now subject to the \$100 late fee [WAC 4-25-790]

If you have submitted your renewal form recently, please disregard this notice. If the renewal form has been misplaced or you have not received a renewal form, please contact Michelle Paulsen at (360) 664-9191 or michellep@cpaboard.wa.gov.

THANK YOU!!



July 16, 2004

STATE OF WASHINGTON

BOARD OF ACCOUNTANCY

P.O. Box 9131 • Olympia, Washington 98507-9131
(360) 753-2585 • FAX (360) 664-9190 • www.cpaboard.wa.gov

«FirstName» «LastName» «Suffix»
«Address1»
«Address2»
«City» «State» «Zipcode»
«Country»

Lapsed License #: «CertificateNumber»

*****TRANSMITTED VIA CERTIFIED MAIL*****

NOTICE OF LAPSED CPA LICENSE

Because you chose not to file a renewal application for a CPA license by June 30, 2004, **your CPA license lapsed on July 1, 2004 and is no longer valid.**

You may no longer use the title CPA in Washington State.

Should you wish to reinstate your CPA license, you must meet the then current requirements for reinstating a CPA license. The current requirements for license reinstatement are established in Board rule WAC 4-25-792.

The current Board rules, the reinstatement application form, and instructions on how to apply for reinstatement are posted on our website at www.cpaboard.wa.gov or available by contacting Michelle Paulsen, License Renewal/CPE Administrator, at (360) 664-9191 or by e-mail at michellep@cpaboard.wa.gov.

The Board has implemented an electronic newsletter alert process - **WBOA-News**. The Board recommends that you subscribe to WBOA-News at <http://listserv.wa.gov/archives/wboa-news.html> to receive prompt notice of Board meetings, anticipated and/or actual statute, rule and policy changes, etc.

Respectfully,

Dana M. McInturff, CPA, CFE
Executive Director

Certified Mail Return Receipt Requested

Copy: Via First Class Mail
Sandra Shoemaker, CPA, Deputy Director

Please be advised the Washington State Board of Accountancy complies with the Public Disclosure Act, Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.





July 16, 2004

STATE OF WASHINGTON

BOARD OF ACCOUNTANCY

P.O. Box 9131 • Olympia, Washington 98507-9131
(360) 753-2585 • FAX (360) 664-9190 • www.cpaboard.wa.gov

«FirstName» «LastName» «Suffix»
«Address1»
«Address2»
«City» «State» «Zipcode»
«Country»

Lapsed Certificate #: «CertificateNumber»

*****TRANSMITTED VIA CERTIFIED MAIL*****

NOTICE OF LAPSED CPA CERTIFICATE

Because you chose not to file a renewal application for a CPA certificate by June 30, 2004, **your CPA certificate lapsed on July 1, 2004 and is no longer valid.**

Because your CPA certificate has lapsed, you may not use the title CPA-Inactive in Washington State until your CPA certificate is reinstated by the Board.

Should you wish to reinstate your CPA certificate, you must meet the then current requirements for reinstating a certificate. The current requirements are established in Board rule WAC 4-25-792.

The current Board rules, the reinstatement application form, and instructions on how to apply reinstatement are posted on our website www.cpaboard.wa.gov or available by contacting Michelle Paulsen, License Renewal/CPE Administrator at (360) 664-9191 or by e-mail at michellep@cpaboard.wa.gov.

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Respectfully,

Dana M. McInturff, CPA, CFE
Executive Director

Certified Mail Return Receipt Requested

Copy: Via First Class Mail
Sandra Shoemaker, CPA, Deputy Director

